

~~Voucher~~ at bottom of page.

Payment ~~Voucher~~ 1 – File and Pay by April 15, 2008. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number or ITIN and "2008 Form 540-ES" on the check or money order. Detach the ~~voucher~~ below. Enclose, but do **not** staple, payment with the ~~voucher~~ and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267- 0031**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

PAY ONLINE: Use Web Pay and enjoy the ease of our free online payment service. Go to our Website at www.ftb.ca.gov and search for "~~Payment Options~~." **Do not mail this form if you use Web Pay.**

✂ — DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — — DETACH HERE — ✂

TAXABLE YEAR

File and Pay by April 15, 2008

CALIFORNIA FORM

2008 **Estimated Tax for Individuals**

540-ES

~~Voucher~~ at bottom of page.

Payment ~~Voucher~~ 2 – File and Pay by June 16, 2008. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number or ITIN and "2008 Form 540-ES" on the check or money order. Detach the ~~voucher~~ below. Enclose, but do **not** staple, payment with the ~~voucher~~ and mail to:

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File and Pay by June 16, 2008

TAXABLE YEAR

CALIFORNIA FORM

2008 Estimated Tax for Individuals

540-ES

~~Voucher~~ at bottom of page.

Payment ~~Voucher~~ 3 – File and Pay by Sept. 15, 2008. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number or ITIN and "2008 Form 540-ES" on the check or money order. Detach the ~~voucher~~ below. Enclose, but do **not** staple, payment with the ~~voucher~~ and mail to:

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✂ — DETACH HERE — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — DETACH HERE — ✂
File and Pay by September 15, 2008

TAXABLE YEAR

CALIFORNIA FORM

2008 Estimated Tax for Individuals

540-ES

~~Voucher~~ at bottom of page.

Payment ~~Voucher~~ 4 – File and Pay by Jan. 15, 2009. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number or ITIN and "2008 Form 540-ES" on the check or money order. Detach the ~~voucher~~ below. Enclose, but do **not** staple, payment with the ~~voucher~~ and mail to:

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SACRAMENTO CA 94267- 0031**

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✂ — DETACH HERE — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — DETACH HERE — ✂
File and Pay by January 15, 2009

TAXABLE YEAR

CALIFORNIA FORM

2008 Estimated Tax for Individuals

540-ES

GUIDELINES FOR SCANNABLE FORM 540-ES

Scannable Form 540-ES Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier 12-point font, not bold, for taxpayer data (print lines 51 - 58) and CTP ID and doc. ID (print line 63).
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z, 0-9	
	LEFT JUSTIFY	=	LJ	
	RIGHT JUSTIFY	=	RJ	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	—	—	—	—
4	"Voucher at bottom of page."	30	29	58	Conventional form size/style
5	Blank line	—	—	—	—
6-11	"PAYMENT VOUCHER..." and box	12	62	73	Conventional form size/style
12	Blank line	—	—	—	—
13-25	"WHERE TO FILE" and box	12	62	73	Conventional form size/style
26-36	Blank lines	—	—	—	—
37-42	"PAY ONLINE" and box	12	62	73	Conventional form size/style
43-44	Blank lines	—	—	—	—
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
					Conventional form size/style
					"File and Pay by April 15, 2008"
					"File and Pay by June 15, 2008"
					"File and Pay by Sept. 15, 2008"
					"File and Pay by Jan. 15, 2009"
46	Payment Due Date	62	19	80	
47	"Taxable Year"	6	8	13	Conventional form size/style
47	Title of Form	15	37	51	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional form size/style
48	Tax Year Area "2008"	7	6	12	Conventional form size/style
48	Title of Form	15	37	51	Conventional form size/style
48	Form Identifier (540-ES) Area	70	9	78	Conventional form size/style
49	Tax Year Area "2008"	7	6	12	Conventional form size/style
49	Title of Form	15	37	51	Conventional form size/style
49	Form Identifier (540-ES) Area	70	9	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	—	—	—	Conventional form size/style
51	Taxpayer's SSN (or ITIN) (mandatory)	9	11	19	Numeric, "—"
51	Name Control (First 4 Letters of Taxpayer's Last Name.) (mandatory)	22	4	25	Alpha. No embedded spaces, No symbols or punctuation
51	If taxpayer name and address information is unchanged from previous year, enter "***", otherwise, leave blank (mandatory)	27	2	28	"***", or blank
51	If Joint Return, Spouse's/RDP's SSN (or ITIN) (mandatory)	31	11	41	Numeric, "—"
51	Form Year Indicator	59	2	60	"08"
51	Account Period Ending (APE)	68	3	70	"APE"
51	APE	74	4	77	Calendar year payment = "0" at print position 77. Fiscal year payment = "MMYY"
52	Taxpayer's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
52	Taxpayer's Middle Initial	22	1	22	Alpha
52	Taxpayer's Last Name (mandatory)	25	17	41	Alpha

Scannable Form 540-ES Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier 12-point font, not bold, for taxpayer data (print lines 51 - 58) and CTP ID and doc. ID (print line 63).
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z, 0-9	
	LEFT JUSTIFY	=	LJ	
	RIGHT JUSTIFY	=	RJ	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
53	If Joint Return, Spouse's/RDP's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
53	If Joint Return, Spouse's/RDP's Middle Initial	22	1	22	Alpha
53	If Joint Return, Spouse's/RDP's Last Name (mandatory)	25	17	41	Alpha
54	Additional Address	9	30	38	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/"
55	Street Address (mandatory)	9	30	38	Alphanumeric, Embedded spaces, No symbols other than "/" or "-"
55	APT, STE, SP, RM, FL, BLDG, and UN	41	5	45	Alpha, LJ
55	Number or Letter	47	5	51	Alphanumeric, LJ
55	Private Mail Box (PMB)	54	3	56	"PMB"
55	Private Mail Box Number or Letter	58	6	63	Alphanumeric, LJ
56	City (mandatory)	9	17	25	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	28	2	29	Alpha
56	If Foreign Country	28	19	46	Alphanumeric, Embedded spaces
56	ZIP Code	32	10	41	Numeric, "-", LJ
57	Blank line	-	-	-	-
58	Amount of Payment	42	17	58	"Amount of payment"
58	Taxpayer's Amount of Payment	62	10	71	Numeric, RJ, whole dollars only, or blank. Decimal point must print at end of dollar amount at print position 71.** Do not use commas.
59-61	Blank lines	-	-	-	-
62-63	Bottom Registration Mark and conventional Form 540-ES	-	-	-	End of bottom registration mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, "1201086"

** If payment amount is not known, leave blank.

If no spouse/RDP name, leave the applicable fields on print line 53 blank. If no additional address, leave that field on print line 54 blank.

Do **not** include deceased taxpayer/spouse/RDP information on scannable Form 540-ES.